

ID: CCA-451030-10

Number: **201048033**

Office:

Release Date: 12/3/2010

UILC: 6663.00-00

From:

Sent: Monday 4/5/2010 10:30 AM

To:

Cc:

Subject: Rev. Proc 2009-20

I am writing to follow up on our telephone conversation last week. The answer to your question is yes, it refers to the same definition of "discovery year." You may want to also take a look at section 4.02. This definition has similar requirements to section 4.04, and it explains what is a qualifying loss under the "safe harbor" election.

Please let me know if you have any questions.

Thank you,